

## **Assembly Bill No. 1352**

### **CHAPTER 735**

An act to add Section 10752.7 to the Revenue and Taxation Code, relating to taxation.

[Approved by Governor October 9, 2011. Filed with  
Secretary of State October 9, 2011.]

#### **LEGISLATIVE COUNSEL'S DIGEST**

AB 1352, Logue. Taxation: vehicle license fees.

The Vehicle License Fee Law establishes, in lieu of any ad valorem property tax upon vehicles, an annual license fee for any vehicle subject to registration in this state in the amount of 0.65% of the market value of that vehicle, as provided. Existing law requires a portion of those revenues to be deposited into the Local Law Enforcement Services Account in the Local Revenue Fund 2011, as provided.

This bill would state that designated vehicle license fee revenues shall not, for purposes of an ordinance of the County of Nevada that requires that any revenues derived pursuant to that vehicle license fee be expended for a specified purpose, be deemed vehicle license fee revenues. The bill would define "designated vehicle license fee revenues" to mean vehicle license revenues that are collected and deposited into the Local Law Enforcement Services Account in the Local Revenue Fund 2011.

This bill would make legislative findings and declarations as to the necessity of a special statute for the County of Nevada.

*The people of the State of California do enact as follows:*

SECTION 1. Section 10752.7 is added to the Revenue and Taxation Code, to read:

10752.7. Designated vehicle license fee revenues shall not, for purposes of an ordinance of the County of Nevada that requires that any revenues derived under this part be expended for any specified purpose, be deemed vehicle license fee revenues as defined in subdivision (a) of Section 15 of Article XI of the California Constitution or this part. For purposes of this section, "designated vehicle license fee revenues" means vehicle license revenues that are collected under this part and are required by this part to be deposited into the Local Law Enforcement Services Account in the Local Revenue Fund 2011.

SEC. 2. The Legislature finds and declares that a special law is necessary and that a general law cannot be made applicable within the meaning of Section 16 of Article IV of the California Constitution because of the unique

circumstances relating to a local ordinance governing the expenditure of Vehicle License Fee funds received by Nevada County.

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